

We'll Help With Unemployment Taxes

The Unemployment Compensation program provides benefits to eligible workers who become unemployed through no fault of their own. These benefits are vital to the worker, their community, and the State. They help to maintain purchasing power, reduce the hardship of unemployment and stabilize the work force. Employers are taxed for this purpose if they are an "employing unit" and are subject to the Law. A Field Agent is available in each local office to assist employers with computation of Unemployment Compensation taxes.

The basis of our tax program is simple: the more benefits paid to an employer's ex-employees or the greater his exposure to the risk of unemployment (measured by the amount of taxable wages paid), the more taxes the employer pays. Taxes are placed into the Unemployment Compensation Trust Fund from which benefits are paid. Each year the Department analyzes each employer's experience in the program (his separate account) and assigns the tax rate set by law for that level of experience.

Unemployment Compensation taxes are paid by employers under two tax systems, Federal and State. Taxes are paid to the federal government under the Federal Unemployment Tax Act (FUTA). These taxes are used to fund the administrative costs of the Federal and State Employment Security agencies. In New Hampshire, Employment Security collects the State Unemployment Compensation Taxes, and gives credit to employers on their Federal Unemployment Tax. An employer's federal tax is either 0.8% or 6.2%. When employers pay their State Unemployment taxes to us, we verify this to the federal government. If the employer pays the State tax, he/she will pay the 0.8% Federal tax rate: a discount of 5.4%.

New Hampshire employers have consistently paid one of the lowest average Unemployment Compensation tax rates in the country. New Hampshire employers are taxed on the first \$8,000 paid to each employee in a calendar year.

Required Forms, Records and Reports

When an individual files a claim for Unemployment Compensation, the employer receives the "Notice of Claim". The employer is only required to respond to the information on the form if the individual reports a "lack of work" separation and the employer disagrees with this or any of the other information reported. Both employers and claimants have appeal rights and can file an appeal on line on our Website after receiving the "Determination on Claim". In addition, Tax and Wage Reports are required every quarter. Employers with 250 or more employees are required to file via Magnetic Wage Reporting.

The New Hire Reporting Program

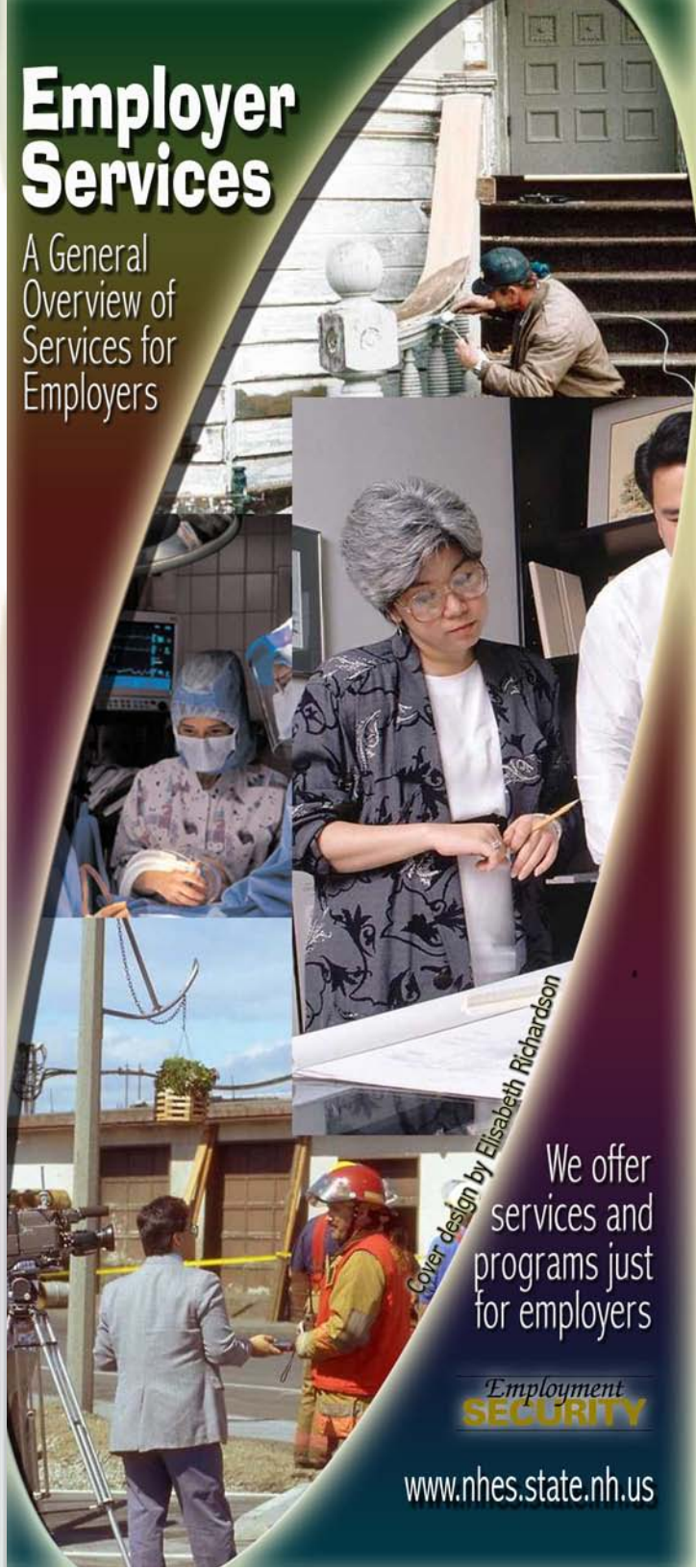
The New Hire Reporting Law requires employers and independent contractors to report certain information on their newly-hired employees to NH Employment Security. NH Employment Security matches New Hire Reports against child support records to locate parents, establish a child support order, or enforce an existing order. We transmit the New Hire reports to the National Directory of New Hires (NDNH). Employers must submit New Hire Reports within 20 days of the date of hire. Please call (603) 229-4371 or 1-800-803-4485 for more information.

NH Employment Security Offices

Address	Zip	Phone
Berlin 151 Pleasant St., P.O. Box 159	03570-0159	Tel: 752-5500
Claremont 404 Washington Street, PO Box 180	03743-0180	Tel: 543-3111
Concord 10 West Street, P.O. Box 1140	03302-1140	Tel: 228-4100
Conway 518 White Mountain Highway	03818-4205	Tel: 447-5924
Keene 109 Key Road	03431-3926	Tel: 352-1904
Laconia 426 Union Avenue	03246-2894	Tel: 524-3960
Lebanon 85 Mechanic Street	03766-1506	Tel: 448-6340
Littleton 646 Union Street, Suite 100	03561-5314	Tel: 444-2971
Manchester 300 Hanover Street	03104-4957	Tel: 627-7841
Nashua 6 Townsend West	03063-1217	Tel: 882-5177
Portsmouth 2000 Lafayette Road	03801-5673	Tel: 436-3702
Salem 29 South Broadway	03079-3026	Tel: 893-9185
Somersworth 243 Route 108	03878-1512	Tel: 742-3600

Employer Services

A General Overview of Services for Employers



Cover design by Elisabeth Richardson

We offer services and programs just for employers

Employment
SECURITY

www.nhes.state.nh.us

NHES is a proud member of America's Workforce Network and NH WORKS.

NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities. TDD ACCESS: RELAY NH 1-800-735-2964.

Introduction

NH Employment Security (NHES) offers programs and services that will help your business. Call your local office for more details on any of the programs and services listed in this brochure.

We are making it easier for you to get all the information you need in a one-stop, self-service format through our Website at www.nhes.state.nh.us. We link to many economic development and business sites, chambers of commerce, other job boards, government sites, and supportive service agencies including America's Job & Talent Bank and NH WORKS.

Most of our publications are printable and downloadable from our Website. Comprehensive information about Unemployment Compensation taxes and benefits, employer services and economic and labor market information is on-line. Some forms are also available for easy printing.

NH Employment Security Resource Centers & the NH WORKS One-Stop System

NH Employment Security is a proud member in the America's Workforce Network and the NH WORKS One-Stop System. NHES Resource Centers, located within each NHES Office are integral part of the NH WORKS One-Stop System. The centers bring information, resources, tools, and services to the public and employers through a collaboration between Partner Agencies including: the Community Action Association Program; the Dept. of Health & Human Services; the Dept. of Education, Vocational Rehabilitation; the NH Community Technical College System; the Senior Community Service Employment Program; the State Dept. of Labor; the NH Library System; the Dept. of Resources and Economic Development and others. Services, resources, and information available for employers includes: training information, economic and labor market information, referral and recruitment, and workforce development and expansion assistance.

On-Line Job Match System

Employers can open job orders on-line at www.nhes.state.nh.us or call your local office, or FAX the information to us. When an employer opens a Job Order, an automatic match takes place. Employers will receive matches to our current applicant file in the mail, or if you request it, by FAX. Employers who want to receive more applicant matches are encouraged to expand the criteria of their job order.

Mass Recruitment

Through Mass Recruitment, we assist employers who have a large number of openings to fill. We are available to provide services at your place of business. Or if you need a facility in which to interview, we can accommodate your requirements with the availability of our conference rooms.

Rapid Response

For a large reduction in force, we are part of a Rapid Response Team of agency representatives who can provide information to your employees about unemployment compensation, employment services, training and other supportive service information.

Required Federal & State posters

We will send you our Unemployment Compensation poster required by law and as a courtesy, request all other required posters be sent to you from the Equal Employment Opportunity Commission, the federal and state Departments of Labor, OSHA, and the Human Rights Commission. Please request by calling 228-4191.

Employer Incentive Hiring Programs Veterans Preference

We give veterans referral priority for all job orders. We offer services to veterans through our Veterans Employment Representatives and Veterans Outreach Specialists. Our Veterans Representatives provide assistance to employers to enable them to meet their obligations under the following programs:

- Federal Contractor Job Listing
- Federal Apprenticeship Programs
- Veterans Reemployment Rights

Foreign Labor Certification

The Foreign Labor Certification Program is federally funded through a contract with the U.S. Department of Labor. Prior to bringing foreign workers into the U.S., employers must file a labor certification application with the Foreign Labor Certification Unit of the NH Employment Security (NHES). This unit issues a priority date and processes the application. In connection with filing the foreign labor certification application, the unit is required to determine the prevailing wage for the occupation in the area of intended employment, and to initiate a work search to recruit and refer qualified U.S. workers to the job opening. The employer can reject U.S. applicants only for job-related reasons. After form corrections and recruitment, the application is forwarded to the U.S. Department of Labor for certification or denial.

Work Opportunity Tax Credit (WOTC)

Welfare-To-Work Tax Credit

The Work Opportunity Tax Credit Program is a cost effective incentive to hire members of certain groups who traditionally have had difficulty obtaining and holding jobs.

An employer may receive a 40% credit of all wages paid up to \$6,000, for employees working 400 hours or more or the employer can claim 25% of all wages paid if the employee works for the minimum of 120 hours. The maximum credit is \$2,400 per employee (except Summer Youth).

All businesses who are subject to the Federal Income Tax Law are eligible for either credit. There are eight targeted groups which qualify. Call the WOTC Unit for more information at (603) 228-4079.

An employer must request Certification in writing for each employee, by completing a WOTC Prescreening Notice on or before the day the job offer is made and sending it to NHES no later than 21 days after the start work date. Employers must also complete an Individual Characteristics Form and submit it with supporting documentation for the target group chosen. IRS Form 5884 is used to file for the Credit. For questions or assistance or to receive a pamphlet on WOTC, please call the NHES Office nearest you.

Welfare-To-Work Tax Credit

This credit is effective for individuals beginning work January 1, 1998, through April 30, 1999. This is for long-term Family Assistance Recipients.

For this Credit, the employer can claim 35% of qualifying first-year wages and 50% of qualifying second-year wages, for each employment year, up to \$10,000 of wages paid. These employees must work at least 400 hours or 180 days before the employer is eligible to claim the Welfare-To-Work Credit. The process and the forms are the same as they are for WOTC.

Economic and Labor Market Information

NH Employment Security's Economic & Labor Market Information Bureau is a resource for employment statistics and demographics. This information is used by employers, planners, consultants, educators, legislators, economists, and the general public. The ELMI Bureau collects, analyzes and disseminates labor market information and data, providing population profiles, employment and wage information, occupational employment projections, economic highlights and indicators and affirmative action data, etc. This data is useful for analyzing current economic trends and for making projections. Most of the publications are free and can be viewed, printed, and downloaded from the NHES Website at www.nhes.state.nh.us/elmi/. Publications include information on: the unemployment rate, occupational employment and wages, economic conditions, profiles, economic and social indicators, job outlook and locator, benefits and more. Call 228-4124 for more information.

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TDD ACCESS: RELAY NH 1-800-735-2964.